



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: KEWAUNEE MUNICIPAL WATER UTILITY

Principal Office: 401 5TH STREET  
KEWAUNEE, WI 54216

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** KEWAUNEE MUNICIPAL WATER UTILITY

**Utility Address:** 401 5TH STREET  
KEWAUNEE, WI 54216

**When was utility organized?** 1/1/1916

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** BRIAN KRANZ

**Title:** CITY ADMINISTRATOR

**Office Address:**

401 5TH STREET  
KEWAUNEE, WI 54216

**Telephone:** (920) 388 - 5000

**Fax Number:** (920) 388 - 5025

**E-mail Address:** admin@cityofkewaunee.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** RON SCHROEDER

**Title:** ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & COMPANY

10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 6622

**Fax Number:** (608) 259 - 8532

**E-mail Address:** rschroeder@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DARIN JEANQUART

**Title:** PRESIDENT

**Office Address:**

401 5TH STREET  
KEWAUNEE, WI 54216

**Telephone:** (920) 388 - 5000

**Fax Number:** (920) 388 - 5025

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VICKI HELLENBRAND**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & COMPANY

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 2/24/2006**Period covered by most recent audit:** 1/1/05-12/31/05

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CHUCK BALLEINE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

413 MILWAUKEE STREET

KEWAUNEE, WI 54216-0249

**Telephone:** (920) 388 - 5000**Fax Number:** (920) 388 - 5025**E-mail Address:**

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**Name of utility commission/committee:** CITY COUNCIL

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**Names of members of utility commission/committee:**

JOHN BLAHA

JAMES BREWSTER

CATHERINE CRABB

DARIN JEANQUART, MAYOR

KURT MUELLNER

DONALD RABAS

TOM SCHNEIDER

JEFF VOLLENWEIDER

WILLIAM WOLSKE

TOM ZENNER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	661,665	497,312	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	219,820	223,601	<b>2</b>
Depreciation Expense (403)	119,680	118,649	<b>3</b>
Amortization Expense (404-407)	2,387	2,786	<b>4</b>
Taxes (408)	102,962	104,407	<b>5</b>
<b>Total Operating Expenses</b>	<b>444,849</b>	<b>449,443</b>	
<b>Net Operating Income</b>	<b>216,816</b>	<b>47,869</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>216,816</b>	<b>47,869</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	5,198	6,272	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>5,198</b>	<b>6,272</b>	
<b>Total Income</b>	<b>222,014</b>	<b>54,141</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,036)	(13,036)	<b>12</b>
Other Income Deductions (426)	30,078	30,078	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>17,042</b>	<b>17,042</b>	
<b>Income Before Interest Charges</b>	<b>204,972</b>	<b>37,099</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	121,004	126,362	<b>14</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>121,004</b>	<b>126,362</b>	
<b>Net Income</b>	<b>83,968</b>	<b>(89,263)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,587,011	1,710,543	<b>20</b>
Balance Transferred from Income (433)	83,968	(89,263)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	34,269	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,670,979</b>	<b>1,587,011</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	661,665		661,665	1
<b>Total (Acct. 400):</b>	<b>661,665</b>	<b>0</b>	<b>661,665</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	219,820		219,820	2
<b>Total (Acct. 401-402):</b>	<b>219,820</b>	<b>0</b>	<b>219,820</b>	
<b>Depreciation Expense (403):</b>				
Derived	119,680		119,680	3
<b>Total (Acct. 403):</b>	<b>119,680</b>	<b>0</b>	<b>119,680</b>	
<b>Amortization Expense (404-407):</b>				
Derived	2,387		2,387	4
<b>Total (Acct. 404-407):</b>	<b>2,387</b>	<b>0</b>	<b>2,387</b>	
<b>Taxes (408):</b>				
Derived	102,962		102,962	5
<b>Total (Acct. 408):</b>	<b>102,962</b>	<b>0</b>	<b>102,962</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>216,816</b>	<b>0</b>	<b>216,816</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INVESTMENT INCOME	4,661	0	4,661	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
SPECIAL ASSESSMENT INTEREST	537	0	537 12
<b>Total (Acct. 419):</b>	<b>5,198</b>	<b>0</b>	<b>5,198</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		0	0 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>5,198</b>	<b>0</b>	<b>5,198</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(13,036)		(13,036) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(13,036)</b>	<b>0</b>	<b>(13,036)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		30,078	30,078 17
NONE		0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>30,078</b>	<b>30,078</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,036)</b>	<b>30,078</b>	<b>17,042</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	121,004		121,004 19
<b>Total (Acct. 427):</b>	<b>121,004</b>	<b>0</b>	<b>121,004</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 20
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>121,004</b>	<b>0</b>	<b>121,004</b>
<b>NET INCOME:</b>	<b>114,046</b>	<b>(30,078)</b>	<b>83,968</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	210,235	1,376,776	1,587,011 25
<b>Total (Acct. 216):</b>	<b>210,235</b>	<b>1,376,776</b>	<b>1,587,011</b>
<b>Balance Transferred from Income (433):</b>			
Derived	114,046	(30,078)	83,968 26
<b>Total (Acct. 433):</b>	<b>114,046</b>	<b>(30,078)</b>	<b>83,968</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>324,281</b>	<b>1,346,698</b>	<b>1,670,979</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	661,665	0	0	0	<b>661,665</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>661,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>661,665</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	81,617		81,617	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>81,617</b>	<b>0</b>	<b>81,617</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,120,006	6,042,262	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,232,647	1,093,405	<b>2</b>
<b>Net Utility Plant</b>	<b>4,887,359</b>	<b>4,948,857</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,545	7,667	<b>6</b>
Special Funds (125)	184,662	98,083	<b>7</b>
<b>Total Other Property and Investments</b>	<b>187,207</b>	<b>105,750</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	165,645	147,792	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	121,040	114,720	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	7,136	7,051	<b>14</b>
Materials and Supplies (150)	2,259	2,259	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>296,080</b>	<b>271,822</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,805	10,192	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>7,805</b>	<b>10,192</b>	
<b>Total Assets and Other Debits</b>	<b>5,378,451</b>	<b>5,336,621</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	411,986	411,986	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,670,979	1,587,011	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,082,965</b>	<b>1,998,997</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,936,837	2,979,866	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,936,837</b>	<b>2,979,866</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	12,738	7,360	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	41,063	42,219	<b>32</b>
Other Current and Accrued Liabilities (238)		0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>53,801</b>	<b>49,579</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	304,848	308,179	<b>36</b>
<b>Total Deferred Credits</b>	<b>304,848</b>	<b>308,179</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,378,451</b>	<b>5,336,621</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,042,262	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,425,341	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,694,665	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	6,120,006	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	884,680	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	347,967	0	0	0	13
<b>Total Accumulated Provision</b>	1,232,647	0	0	0	
<b>Net Utility Plant</b>	4,887,359	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	775,516				<b>775,516</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	119,680				<b>119,680</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,066				<b>7,066</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>126,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,746</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,582				<b>17,582</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>17,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,582</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>884,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>884,680</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	317,889				<b>317,889</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	30,078				<b>30,078</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>30,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,078</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>347,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,967</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,259	2,259	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>2,259</b>	<b>2,259</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1994 REVENUE BONDS	1,354	428	6,664	<b>1</b>
1997 REVENUE BONDS	1,033	428	1,141	<b>2</b>
<b>Total</b>			<b>7,805</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	411,986	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>411,986</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1994 REVENUE BONDS	09/12/1994	10/01/2014	6.00%	270,000	<b>1</b>
1997 REVENUE BONDS	07/01/1997	10/01/2007	5.00%	45,000	<b>2</b>
2003 RDA REVENUE BONDS	09/30/2003	09/01/2043	4.25%	2,621,837	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>2,936,837</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	102,962	2
Charged electric department expense		3
Charged sewer department expense	2,098	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>105,060</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	98,388	6
Social Security taxes	6,158	7
PSC Remainder Assessment	514	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>105,060</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1994 REVENUE BONDS	4,473	20,930	21,218	4,185	1
1997 REVENUE BONDS	838	3,095	3,350	583	2
2003 REVENUE BONDS	36,908	96,979	97,592	36,295	3
<b>Subtotal</b>	<b>42,219</b>	<b>121,004</b>	<b>122,160</b>	<b>41,063</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>42,219</b>	<b>121,004</b>	<b>122,160</b>	<b>41,063</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	2,545	2
<b>Total (Acct. 124):</b>	<b>2,545</b>	
<b>Special Funds (125):</b>		
RESERVE ACCOUNT	134,487	3
DEPRECIATION ACCOUNT	50,175	4
<b>Total (Acct. 125):</b>	<b>184,662</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	121,040	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>121,040</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	2,446	13
SPECIAL ASSESSMENTS (PRINCIPAL & INTEREST) PLACED ON TAX ROLL	4,690	14
<b>Total (Acct. 145):</b>	<b>7,136</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	234,644	19
ACCRUED COMPENSATION ABSENCES	34,802	20
UNFUNDED PRIOR SERVICE COST	35,402	21
<b>Total (Acct. 253):</b>	<b>304,848</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,386,469	0	0	0	<b>4,386,469</b>	<b>1</b>
Materials and Supplies	2,259	0	0	0	<b>2,259</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	830,098	0	0	0	<b>830,098</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	241,162	0	0	0	<b>241,162</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,317,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,317,468</b>	
Net Operating Income	216,816	0	0	0	<b>216,816</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.54%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.54%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	247,680	0	0	0	<b>247,680</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	13,036	0	0	0	<b>13,036</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>234,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234,644</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Kewaunee Municipal Water Utility  
Kewaunee, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Kewaunee Municipal Water Utility, an enterprise fund of the City of Kewaunee as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
February 24, 2006

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	653,178	485,464	1
<b>Total Sales of Water</b>	<b>653,178</b>	<b>485,464</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	734	0	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,753	11,848	6
<b>Total Other Operating Revenues</b>	<b>8,487</b>	<b>11,848</b>	
<b>Total Operating Revenues</b>	<b>661,665</b>	<b>497,312</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	13,497	8,598	7
Pumping Expenses (620-625)	41,877	39,257	8
Water Treatment Expenses (630-635)	16,663	12,387	9
Transmission and Distribution Expenses (640-655)	18,199	31,797	10
Customer Accounts Expenses (901-904)	8,023	7,846	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	121,561	123,716	13
<b>Total Operation and Maintenance Expenses</b>	<b>219,820</b>	<b>223,601</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	119,680	118,649	14
Amortization Expense (404-407)	2,387	2,786	15
Taxes (408)	102,962	104,407	16
<b>Total Other Operating Expenses</b>	<b>225,029</b>	<b>225,842</b>	
<b>Total Operating Expenses</b>	<b>444,849</b>	<b>449,443</b>	
<b>NET OPERATING INCOME</b>	<b>216,816</b>	<b>47,869</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,113	46,902	252,670	4
Commercial	154	16,823	74,363	5
Industrial	7	41,371	102,637	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,274</b>	<b>105,096</b>	<b>429,670</b>	
Private Fire Protection Service (462)	16		11,208	7
Public Fire Protection Service (463)	1		194,464	8
Other Sales to Public Authorities (464)	32	4,009	17,836	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,323</b>	<b>109,105</b>	<b>653,178</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	194,464	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>194,464</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	734	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>734</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,367	10
<b>Other (specify):</b>		
MISCELLNEOUS	386	11
<b>Total Other Water Revenues (474)</b>	<b>7,753</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	5,517	5,395	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	734	872	3
Maintenance of Water Source Plant (605)	7,246	2,331	4
<b>Total Source of Supply Expenses</b>	<b>13,497</b>	<b>8,598</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	12,047	11,781	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	29,788	27,426	7
Operation Supplies and Expenses (623)	42	50	8
Maintenance of Pumping Plant (625)		0	9
<b>Total Pumping Expenses</b>	<b>41,877</b>	<b>39,257</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	4,873	4,765	10
Chemicals (631)	11,723	7,542	11
Operation Supplies and Expenses (632)	67	80	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>16,663</b>	<b>12,387</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	9,459	9,250	14
Operation Supplies and Expenses (641)	1,919	1,461	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	4,972	14,161	17
Maintenance of Services (652)	735	2,397	18
Maintenance of Meters (653)	215	244	19
Maintenance of Hydrants (654)	383	3,987	20
Maintenance of Other Plant (655)	516	297	21
<b>Total Transmission and Distribution Expenses</b>	<b>18,199</b>	<b>31,797</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,216	1,189	22
Accounting and Collecting Labor (902)	6,807	6,657	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>8,023</b>	<b>7,846</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	41,698	40,777	27
Office Supplies and Expenses (921)	13,859	9,537	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	8,550	9,149	30
Property Insurance (924)	5,288	4,946	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	45,112	53,539	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,442	3,307	35
Transportation Expenses (933)	4,426	2,347	36
Maintenance of General Plant (935)	1,186	114	37
<b>Total Administrative and General Expenses</b>	<b>121,561</b>	<b>123,716</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>219,820</b>	<b>223,601</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		98,388	100,044	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,098	2,133	2
<b>Net property tax equivalent</b>		<b>96,290</b>	<b>97,911</b>	
Social Security		6,158	6,003	3
PSC Remainder Assessment		514	493	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>102,962</b>	<b>104,407</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.240464				3
County tax rate	mills		7.911394				4
Local tax rate	mills		8.303493				5
School tax rate	mills		11.662877				6
Voc. school tax rate	mills		1.921272				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.039500</b>				10
Less: state credit	mills		1.402810				11
<b>Net tax rate</b>	mills		<b>28.636690</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.303493</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.584149</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.887642</b>				17
<b>Total Tax Rate</b>	mills		<b>30.039500</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.728629</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.636690</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.865514</b>				21
Utility Plant, Jan. 1	\$	6,042,262	6,042,262				22
Materials & Supplies	\$	2,259	2,259				23
<b>Subtotal</b>	\$	<b>6,044,521</b>	<b>6,044,521</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>6,044,521</b>	<b>6,044,521</b>				26
Assessment Ratio	dec.		0.780100				27
<b>Assessed Value</b>	\$	<b>4,715,331</b>	<b>4,715,331</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.865514</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>98,388</b>	<b>98,388</b>				30
Tax Equivalent per 1994 PSC Report	\$	42,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>98,388</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,977		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	27,914		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	62,367		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>98,258</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	58		12
Structures and Improvements (321)	317,209		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	351,762		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,455		20
<b>Total Pumping Plant</b>	<b>671,484</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	3,810		21
Structures and Improvements (331)	48,649		22
Water Treatment Equipment (332)	158,036		23
<b>Total Water Treatment Plant</b>	<b>210,495</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,977	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			27,914	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			62,367	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	98,258	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			58	12
Structures and Improvements (321)			317,209	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			351,762	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,455	20
<b>Total Pumping Plant</b>	0	0	671,484	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			3,810	21
Structures and Improvements (331)			48,649	22
Water Treatment Equipment (332)			158,036	23
<b>Total Water Treatment Plant</b>	0	0	210,495	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,540		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	710,714		26
Transmission and Distribution Mains (343)	1,390,544	57,053	27
Fire Mains (344)	0		28
Services (345)	277,240	25,136	29
Meters (346)	257,751		30
Hydrants (348)	428,232	11,070	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,068,021</b>	<b>93,259</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	39,753		34
Office Furniture and Equipment (391)	20,053		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	27,564		37
Stores Equipment (393)	1,380		38
Tools, Shop and Garage Equipment (394)	24,674	2,067	39
Laboratory Equipment (395)	6,066		40
Power Operated Equipment (396)	35,021		41
Communication Equipment (397)	144,828		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>299,339</b>	<b>2,067</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,347,597</b>	<b>95,326</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,347,597</b>	<b>95,326</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,540	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			710,714	26
Transmission and Distribution Mains (343)	11,100		1,436,497	27
Fire Mains (344)			0	28
Services (345)	3,900		298,476	29
Meters (346)	1,582		256,169	30
Hydrants (348)	1,000		438,302	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>17,582</b>	<b>0</b>	<b>3,143,698</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			39,753	34
Office Furniture and Equipment (391)			20,053	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			27,564	37
Stores Equipment (393)			1,380	38
Tools, Shop and Garage Equipment (394)			26,741	39
Laboratory Equipment (395)			6,066	40
Power Operated Equipment (396)			35,021	41
Communication Equipment (397)			144,828	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>301,406</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,582</b>	<b>0</b>	<b>4,425,341</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>17,582</b>	<b>0</b>	<b>4,425,341</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	273,403		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>273,403</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			273,403	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	273,403	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	0	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	0	0	0	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,162,381		27
Fire Mains (344)	0		28
Services (345)	191,832		29
Meters (346)	0		30
Hydrants (348)	67,049		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,421,262</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,694,665</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,694,665</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,162,381 27
Fire Mains (344)			0 28
Services (345)			191,832 29
Meters (346)			0 30
Hydrants (348)			67,049 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,421,262</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,694,665</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,694,665</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,588	<b>10,588</b>	1
February			9,408	<b>9,408</b>	2
March			10,778	<b>10,778</b>	3
April			10,168	<b>10,168</b>	4
May			10,758	<b>10,758</b>	5
June			11,438	<b>11,438</b>	6
July			12,229	<b>12,229</b>	7
August			11,758	<b>11,758</b>	8
September			10,399	<b>10,399</b>	9
October			10,611	<b>10,611</b>	10
November			10,186	<b>10,186</b>	11
December			11,148	<b>11,148</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>129,469</b>	<b>129,469</b>	
Less: Water sold				109,105	13
Volume pumped but not sold				<b>20,364</b>	14
Volume sold as a percent of volume pumped				<b>84%</b>	15
Volume used for water production, water quality and system maintenance				2,844	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				505	18
Total volume not sold but accounted for				<b>3,349</b>	19
Volume pumped but unaccounted for				<b>17,015</b>	20
Percent of water lost				<b>13%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				551	24
Date of maximum: 7/18/2005					25
Cause of maximum:					26
Fire department hose testing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				239	27
Date of minimum: 1/1/2005					28
Total KWH used for pumping for the year				208,561	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
77 ELLIS STREET	Well #1	172	16	1,022,400	Yes	<b>1</b>
77 KILBOURN STREET	Well #2	612	16	1,180,800	Yes	<b>2</b>
1402 FIFTH STREET	Well #3	344	16	835,200	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2	3	<b>1</b>
Location	77 ELLIS STREET	77 KILBOURN	1402 FIFTH STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	GOULDS	GOULDS	ALLIS CHALMERS	<b>5</b>
Year Installed	2002	2002	1992	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	850	850	575	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	SIMMONS	<b>9</b>
Year Installed	2002	2002	1992	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	25	75	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	4	5		<b>14</b>
Location	77 ELLIS STREET	77 ELLIS STREET		<b>15</b>
Purpose	B	B		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	ITT	ITT		<b>18</b>
Year Installed	2002	2002		<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL		<b>20</b>
Actual Capacity (gpm)	850	850		<b>21</b>
Pump Motor or Standby Engine Mfr	ITT	ITT		<b>22</b>
Year Installed	2002	2002		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	100	100		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1968	2002	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	222	115	9 10
Total capacity in gallons (actual)	200,000	200,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	Y	Y	23 24
Is water fluoridated (yes, no)?	N	N	25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,019	0	380	0	4,639	1
M	D	6.000	47,160	0	730	0	46,430	2
P	D	6.000	1,876	1,110	0	0	2,986	3
M	D	8.000	2,976	0	0	0	2,976	4
P	D	8.000	19,512	0	0	0	19,512	5
M	D	10.000	2,844	0	0	0	2,844	6
P	D	10.000	13,319	0	0	0	13,319	7
M	D	12.000	3,471	0	0	0	3,471	8
P	D	12.000	11,441	0	0	0	11,441	9
<b>Total Within Municipality</b>			<b>107,618</b>	<b>1,110</b>	<b>1,110</b>	<b>0</b>	<b>107,618</b>	
<b>Total Utility</b>			<b>107,618</b>	<b>1,110</b>	<b>1,110</b>	<b>0</b>	<b>107,618</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	598	0	0	0	598		1
L	1.000	9	0	0	0	9		2
M	1.000	605	9	13	0	601	79	3
P	1.000	2	0	0	0	2		4
M	1.250	9	0	0	0	9		5
M	1.500	11	0	0	0	11	1	6
M	2.000	18	0	0	0	18	2	7
L	2.000	2	0	0	0	2		8
M	4.000	1	0	0	0	1		9
P	4.000	4	0	0	0	4	1	10
P	6.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>1,261</b>	<b>9</b>	<b>13</b>	<b>0</b>	<b>1,257</b>	<b>83</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,358		0	0	1,358	0	1
0.750	45	0	16	0	29	0	2
1.000	36		1	0	35	0	3
1.250	9	0	0	0	9	0	4
1.500	20		0	0	20	0	5
2.000	23	0	0	0	23	0	6
3.000	7	0	0	0	7	0	7
4.000	6	0	1	0	5	0	8
<b>Total:</b>	<b>1,504</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>1,486</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,192	121	3	12	4	26	1,358	1
0.750	21	7	0	0	0	1	29	2
1.000	10	20	1	3	0	1	35	3
1.250	0	0	2	7	0	0	9	4
1.500	4	8	2	3	0	3	20	5
2.000	0	12	4	5	0	2	23	6
3.000	0	5	0	2	0	0	7	7
4.000	0	0	4	1	0	0	5	8
<b>Total:</b>	<b>1,227</b>	<b>173</b>	<b>16</b>	<b>33</b>	<b>4</b>	<b>33</b>	<b>1,486</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	216	1	1		216	2
<b>Total Fire Hydrants</b>	<b>216</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>216</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	93
Number of distribution system valves end of year:	424
Number of distribution valves operated during year:	405

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

This is for amortization of debt discount.

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer department.

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### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Utility has meters on the motor only, not total KWH used for the entire building as provided in prior years.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 651 - Decrease because the utility replaced problem areas on Kilburn and Main St during 2004.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were financed by the utility.

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### Meters (Page W-19)

If Tested During Year column total is zero, please explain.

Meters were not tested during 2005 due to various staffing and expense reasons.

Explain program for replacing or testing meters 1" or smaller.

Previously, the utility had been replacing all meters to be the radio controlled reading meters. During 2005 and 2004 the only replacements have been for bad meters.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters were not tested during 2005 or 2004 due to expense reasons.

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